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SO ORDERED,



*Selene D. Maddox*

Judge Selene D. Maddox

United States Bankruptcy Judge

The Order of the Court is set forth below. The case docket reflects the date entered.

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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF MISSISSIPPI  
ABERDEEN DIVISION**

In re:	)	
	)	
	)	
UNITED FURNITURE INDUSTRIES, INC., <i>et al.</i> <sup>1</sup>	)	Case No. 22-13422-SDM
	)	Chapter 11
Debtors.	)	Jointly Administered
	)	

**STIPULATION AND ORDER ALLOWING LATE FILED CLAIM #10170 FILED BY  
CREDITOR OREGON DEPARTMENT OF TRANSPORTATION AS TIMELY FILED**

THIS MATTER came before the Court on the stipulation and agreement among Derek Henderson, Chapter 11 trustee (“**Trustee**”) for the above-captioned debtors (collectively, the “**Debtors**”) in these jointly administered cases (collectively, the “**Bankruptcy Cases**”); and Oregon Department of Transportation. (“**ODOT**”), a creditor of the debtors, pertaining to a proof of claim filed by ODOT on January 8, 2024 for the amount of Twenty Thousand Fifty-Eight

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<sup>1</sup> The Debtors in these Chapter 11 cases, and the last four digits of each Debtor’s federal tax identification number, are as follows: United Furniture Industries, Inc. (2576); United Furniture Industries NC, LLC.(9015); United Furniture Industries CA, Inc. (9966); FW Acquisition, LLC (2133); Furniture Wood, Inc. (9186);United Wood Products, Inc. (1061); Associated Bunk Bed Company (0569); UFI Royal Development, LLC (8143); UFI Exporter, Inc. (6518); UFI Transportation, LLC (9471); and LS Logistics, LLC (7004).

Dollars and Eighty-Four Cents (\$20,058.84) based on a priority tax claim for highway use which the creditor alleges the debtor UFI Transportation, LLC (“**UFI**”) owes ODOT.

Debtor UFI Transportation, LLC filed the above-captioned chapter 11 bankruptcy case on January 31, 2023. Debtor did not list ODOT in the original Schedule E/F or include ODOT on the creditor matrix. The deadline for a governmental agency to file a proof of claim was July 31, 2023. Because ODOT did not receive notice of Debtor’s bankruptcy case, ODOT was unable to file proof of claim by the deadline. Because ODOT did not receive timely notice of Debtor’s bankruptcy, ODOT may file a proof of claim after the expiration of the deadline pursuant to Fed.R.Bankr.P. 3002(c)(6).

On January 8, 2024, ODOT filed proof of claim #10170, promptly after it learned of the Debtor’s bankruptcy filing. Under the circumstances, the parties hereto agree that Claim #10170 filed by ODOT should be allowed as a timely filed claim, without prejudice to the later filing of any other objection as to the form or substance of the priority tax claim itself.

IT IS THEREFORE ORDERED that Claim #10170 filed by the Oregon Department of Transportation against Debtor UFI Transportation, LLC is allowed as a timely filed claim, without prejudice to the filing of any other objection as to the form or substance of the claim.

\*\*      END OF ORDER      \*\*

Agreed and approved for entry:

/s/ Justin D. Leonard  
Counsel for Oregon Department of Transportation

/s/ Douglas C. Noble  
Counsel to Chapter 11 Trustee

Order submitted by:

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